

# **EXHIBIT A**



# Summons

## Collection Information Statement

In the matter of MICHAEL J PETTY, 327 IMPERIAL BEACH BLVD APT C, IMPERIAL BEACH, CA 91932  
Internal Revenue Service (*Identify Division*) SMALL BUSINESS/SELF EMPLOYED  
Industry/Area (*Identify by number or name*) SB/SE AREA 7 (27)  
Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commissioner of Internal Revenue

To: MICHAEL J PETTY

At: 327 IMPERIAL BEACH BLVD APT C, IMPERIAL BEACH, CA 91932

You are hereby summoned and required to appear before N. AYRAPETYAN, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2011 To PRESENT

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

880 FRONT STREET, SUITE 3295, SAN DIEGO, CA 92101-8897 (619) 615-9517

Place and time for appearance: At 880 FRONT STREET, SUITE 3295, SAN DIEGO, CA 92101-8897



on the 31st day of May, 2012 at 8:30 o'clock a.m.

Issued under authority of the Internal Revenue Code this 3rd day of May, 2012

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.10-2010)  
Catalog Number 25000Q

N. AYRAPETYAN

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original – to be kept by IRS

**Attachment 1 to Summons Form 6637**

In the matter of MICHAEL J PETTY

---

Period information: Form CIVPEN for the quarterly periods ending March 31, 2003, September 30, 2003, December 31, 2003, March 31, 2004, March 31, 2008, June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, March 31, 2011 and June 30, 2011

# **EXHIBIT B**



# Summons

## Income Tax Return

In the matter of MICHAEL J PETTY, 327 IMPERIAL BEACH BLVD APT C, IMPERIAL BEACH, CA 91932  
Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
Industry/Area (Identify by number or name) SB/SE AREA 7 (27)  
Periods: Form 1040 for the calendar periods ending December 31, 2007, December 31, 2008, December 31, 2009 and December 31, 2010

### The Commissioner of Internal Revenue

To: MICHAEL J PETTY  
At: 327 IMPERIAL BEACH BLVD APT C, IMPERIAL BEACH, CA 91932

You are hereby summoned and required to appear before N. AYRAPETYAN, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2007, 2008, 2009, 2010, and 2011

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2007, 2008, 2009, 2010 and 2011

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

880 FRONT STREET, SUITE 3295, SAN DIEGO, CA 92101-8897 (619) 615-9517

Place and time for appearance: At 880 FRONT STREET SUITE 3295, SAN DIEGO, CA 92101-8897

IRS

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6638 (Rev.10-2010)  
Catalog Number 61828W

on the 31st day of May, 2012 at 8:30 o'clock a.m.

Issued under authority of the Internal Revenue Code this 3rd day of May, 2012

N. AYRAPETYAN

Signature of Issuing Officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original – to be kept by IRS

# **EXHIBIT C**



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	5/4/2012	Time	9:22 AM
------	----------	------	---------

How  I handed an attested copy of the summons to the person to whom it was directed.

Summons \_\_\_\_\_

Was  I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served \_\_\_\_\_

Signature

Title Revenue Office

I certify that the copy of the summons served contained the required certification.

Signature

Title

# **EXHIBIT D**



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	5/4/2012	Time	Revenue Officer
------	----------	------	-----------------

How  I handed an attested copy of the summons to the person to whom it was directed.

Summons \_\_\_\_\_

Was  I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served \_\_\_\_\_

Signature

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Title

# **EXHIBIT E**



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF DIVISION COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED  
701 B STREET, SUITE 901  
SAN DIEGO, CALIFORNIA 92101  
(619) 744-7105  
FAX: (619) 557-6581

CC:SB:8:SD:1:MSHensley  
GL-123557-12

Michael J. Petty  
327 Imperial Beach Blvd., Apt. C  
Imperial Beach, CA 91932

JUN 06 2012

Dear Mr. Petty:

The Internal Revenue Service has notified my office that you did not comply with the provisions of the summons served on you on May 4, 2012. Under the terms of the summons, you were required to appear before Revenue Officer N. Ayrapetyan on May 31, 2012.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: N. Ayrapetyan  
Date: June 26, 2012  
Time: 8:30 AM  
Address: 880 Front Street, Suite 3295  
San Diego, CA 92101-8897

Any books, records or other documents called for in the summons should be produced at that time.

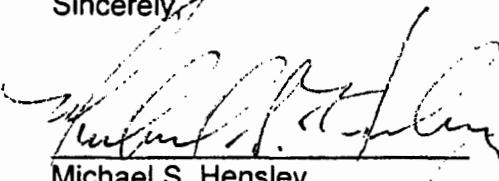
for 6/6/12

GL-123557-12

2

If you have any questions, please contact Revenue Officer N. Ayrapetyan at  
(619) 615-9517.

Sincerely,



Michael S. Hensley  
Senior Attorney (San Diego, Group 1)  
(Small Business/Self-Employed)

PR

cc: N. Ayrapetyan, Revenue Officer  
880 Front Street, Suite 3295  
San Diego, CA 92101-8897

# **EXHIBIT F**



**Laura E. Duffy**  
United States Attorney  
Southern District of California

Raven M. Norris  
Assistant United States Attorney

(619) 546-7621  
Fax (619) 546-7751

San Diego County Office  
Federal Office Building  
880 Front Street, Room 6293  
San Diego, California 92101-8893

Imperial County Office  
516 Industry Way  
Suite C  
Imperial, California 92251-7501

August 3, 2012

**VIA MAIL**

Mr. Michael J. Petty  
327 Imperial Beach Blvd, Apt. C  
Imperial Beach, CA 91932

*Re: Enforcement of IRS Summons issued to Michael J. Petty*

Dear Mr. Petty:

I have just concluded a meeting with IRS Revenue Officer Nelli Ayrapetyan concerning your failure to comply with two IRS summons issued to you on May 3, 2012. She informs me that you have failed to appear and failed to produce any of the documents and testimony required by the summonses.

Please be advised that this office is authorized to initiate legal proceedings against you to enforce your compliance with the summonses. See 26 U.S.C. §§ 7402(b) and 7604(a), and 28 U.S.C. § 1345. Under these and other relevant provisions of law, the court is authorized to compel compliance with the summonses through its contempt powers, which include the power to imprison.

If you have retained counsel to represent you in this matter, please direct him or her to contact me. If you wish to avoid the initiation of enforcement proceedings in federal court, you must appear before IRS Revenue Officer Ayrapetyan by September 6, 2012 at 9:00 a.m. at 880 Front Street, Suite 3295, San Diego, CA 92101, to give testimony and produce the documents specified in the summons.

Thank you in advance for your attention to this matter.

Sincerely,

LAURA E. DUFFY  
United States Attorney

  
RAVEN M. NORRIS  
Assistant U.S. Attorney

cc: IRS Chief Counsel  
IRS Officer Ayrapetyan